

THE BRAVEHEART ASSOCIATION (SCIO)

Annual Report & Financial Statements

For the year ended

31 March 2023



ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Chairperson's Review of 2022/23

It is important to recognise that we are celebrating two anniversaries in 2023. It is 20 years since we first registered as a charity and 10 years since we became a Scottish Charity Incorporated Organisation, SCIO. Back in the early 2000's we only offered mentor support groups for people who had had a cardiac event. Now we spend more time trying to prevent cardiac events and our focus is to try keep people well by promoting a healthier lifestyle. We operate across a number of locations in Forth Valley and deliver a variety of activities and resources that we would not have thought possible 20 years ago. We should take time to reflect and to be very proud, on just how much we have evolved and developed our services to meet the changing needs of people today.

We employ more people, work with more volunteers and deliver our services to more people than ever before. This brings a greater level of complexity and our organisation needed to evolve as a consequence. Two new positions were created to focus on organisational development, with a particular focus on recruiting and looking after our volunteers. Those were challenging positions that resulted in many changes being made to how we do things. This had an impact on all members of staff. My gratitude to all staff members in embracing the changes to help create a fitter organisation for the future.

We have also recruited the services of outside consultants to help us with the more complex HR and IT issues that come with a larger organisation. They are available to us when we require their expertise and have already been very helpful in steering us through a number of challenging situations.

We delivered another illuminating event, where the staff and board spent a day together in order to work on key issues. We met in August 2022 and focused on agreeing the best way we should communicate the purpose of Braveheart. We work with more organisations and funders than ever before and it is important that we communicate a consistent message about what we do and how we do it. We worked with an expert in branding and communication, who has focused on working with charities. We had several sessions on this throughout the year and have appointed a member of staff who leads on our communication and marketing.

2022/23 was our first year post lockdown. We still have to live with COVID and there is no doubt people are still feeling the impact of lock down. Social isolation is being felt by a wider section of our population and there are more people feeling the physical and mental health consequences of this. Braveheart offers a structured and safe way for people to take gentle exercise and start to mix with others.

We started doing more work to support people with dementia and started walks in Alloa specifically to cater for this group of people.

An increasing number of refugees came to Forth Valley during this period and through the New Scots Refugee integration programme we held a number of event where people from across the world got the chance to meet and to learn about Scotland with the key aim of making them more confident both physically and mentally.

We were very proud that we were chosen to participate in the Living Well programme where we were one of eight organisations chosen to work with Scottish Mental Health Foundation and the Health and Social Care Alliance to work to protect the mental health of people living with long term conditions. We have learnt a lot during this project, which continues on into 2024. Our plan to is to make sure that over the next 12 months, Braveheart staff can benefit from the work we have been doing with others.

These last 12 months have been very busy and very challenging. We have taken on new staff, new projects, implemented new policies and procedures and we are well placed to continue the great work we do to help the people of Forth Valley live healthy lives.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2023.

OBJECTS & ACTIVITIES

To advance the health of adults and their families with any long term health condition and those at risk of developing a long term condition by providing a framework of active support and encouragement to promote their current and future wellbeing.

The Braveheart Association (SCIO) aims to do this through its provision of a variety of activities including but not limited to walking groups, healthy living groups, the promotion of good footcare and the provision of a safe and welcoming space to provide information to other facilities to assist in health promotion.

ACHIEVEMENTS & PERFORMANCE 2022/23

It was another successful year filled with growth and new initiatives across our key programmes.

Living Well Programme

Over the year, we delivered a diverse range of evidence-based nutrition and physical activity education services at our Braveheart Connections Health Hub in the Howgate Centre, Falkirk, and at various community locations. We worked hard to reach and include those with limited means to access support, particularly refugees and those from ethnic minority groups. We also saw an increasing demand for holistic health and mental health support and our programmes continued to adapt to meet these changes.

As many as 617 local people engaged with Braveheart Living Well services and activities – an increase of 25% on last year.

- 205 Living Well sessions delivered including 38 supervised physical activity sessions.
- Over 350 people from across the Forth Valley area attended our 'Know Your Numbers Day' held at Braveheart Connections Hub and benefitted from free blood pressure measurement and health and wellbeing information.
- 168 adult refugees and more than 70 refugee families benefitted from a range of health-related, culturally sensitive interventions helping them integrate into the community through our Resilient Communities, New Scots Integration project.
- 57 young women from an ethnic minority background or facing multiple socioeconomic, health and other disadvantages, were supported to take control of their long-term health condition and develop improved health and wellbeing for them and their families.
- 3 weeks of healthy summer holiday clubs were delivered to families in Falkirk, Stirling and Clackmannanshire

Key Health Outcomes of our Living Well Programmes:

- 87% reported being better able to manage their long-term health condition.
- 86% felt a decreased sense of isolation as a result of their participation in Braveheart activities and groups
- 72% said they felt good about themselves often
- 70% increased their physical activity level
- 84% reported eating better with more vegetable intake and a 56% increase in home cooking
- 51 people were helped to achieve and maintain a healthy weight through our Healthy Way programme
- 72% of weight management participants achieved a minimum of 5% weight loss

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Quotes From Service Users

"I feel blessed for being part of this group. Not only did we cover every single aspect of health and wellbeing, but it was all linked together in a simple and easy way." Living Well Service User

"I love coming to this group! Excellent information and great interaction. I always look forward to the next meeting." Living Well Service User

"Brilliant group. It has helped me to focus on my own needs and fulfil a full, happy life." Living Well Service User

"The group provides me with motivation and support when I have a setback." Living Well Service User

Top Toes Footcare Service

The Top Toes nail cutting service continued to develop and expand during the year. The number of Top Toes clients were up nearly 50% on last year. This vital service is in high demand across the whole of Forth Valley and is delivered by our team of local, NHS trained volunteers. It is a top priority for this service to continue to expand and support our Top Toes volunteer team.

- 1,450 people from across Forth Valley regularly took advantage of Top Toes.
- 488 new users
- 3,996 volunteer hours dedicated by Top Toes volunteers.

Quotes From Service Users

"Top Toes is a good, affordable service that I wouldn't be able to access otherwise. I also get to socialise at my appointment and would not see people otherwise." Top Toes Client

"I will be dancing down the street going home!" Top Toes Client

Walk With Braveheart Programme

Walk with Braveheart continued to deliver a range of opportunities for local people to join others in free, led walks to suit all abilities, including those living with long term health conditions. Weekly walks continued to be delivered in local communities, taking advantage of the existing paths and greenspace in the Forth Valley area. Active Travel was a key focus this year as we worked to empower our volunteers and walkers to take short, local journeys by foot, cycle or bus or to car share and reduce single use car journeys.

- 13 Weekly Walks delivered with more than 500 local people attending every month.
- 10 Away Day Walks delivered with 50 people on average attending each walk.
- Regular one to one Buddy Walks were offered throughout the year.
- New walks were developed in Clackmannanshire.
- £588 raised at our Sponsored Walk around Dollar Park and surrounding area.

Active travel outcomes included:

- 188 walkers recorded walking or using public transport to reach the start of our walks.
- Walk Cards and travel plans were produced for all walks and promoted through our links and partners
- We also delivered an active travel themed litter pick and picnic in Clackmannanshire.
- Children designed a poster to encourage others to walk, cycle or wheel more
- NHS Health Promotion partners gave our staff, volunteers and walkers the opportunity to try out some of the simple strength and balance exercises on the LochPower boards around Larbert Woods

Quotes From Service Users

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

- “Doing the Braveheart walks with the interaction with other people has enriched my life. It is amazing what you learn and can pass on to others.” Braveheart Walker
- “...I've made friends, we look out for each other, and I always feel good after a walk in nature.” Braveheart Walker

Developing our Volunteers

We continued to support our amazing and valued volunteers and develop their skills. Our Braveheart volunteer teams: Living Well Health Mentors, Walk Leaders and Footcare Assistants continued to support and inspire our community members to live a healthier life by encouraging them to eat well, move well and feel well.

Key Achievements:

- 74 local people volunteered with Braveheart during the year.
- 46 volunteers increased their skills and knowledge through one or more training sessions which included Walk Leader Training, Strength & Balance Training, Footcare Training, Living Well training, Dementia Friendly Training and First Aid Training.
- 15 new volunteers joined our Living Well, Top Toes and Walk with Braveheart services.
- A Volunteer Celebration Christmas Lunch brought our volunteers together as we thanked them for their hours of commitment.

Quotes From Volunteers

Volunteering can make a difference to everyone - including yourself.” Walk Leader Volunteer

“So many people need this service. It feels good to be able to serve people in this way, knowing it makes such a difference.” Top Toes Volunteer

“I have learnt so much from the service users and staff too. Every day is different and getting to know everyone has been an absolute joy.” Living Well Volunteer

“Walk leading lets me socialise and exercise and, at the same time, supports those who attend reap the same benefits.” Walk Leader Volunteer

“It is such a rewarding job. Seeing someone leave the room uplifted after having their feet done gives me a great buzz. I feel like I've really helped them and made a difference to their quality of life.” Top Toes Volunteer

Strategic Priorities for 2023/24

- Grow the network of resources to support more people in Forth Valley to live well by offering opportunities to connect with others and take part in activities where they will receive encouragement and support to enhance their wellbeing.
- Build our capacity for volunteering, enabling greater inclusion, offering local people more opportunities to take advantage of the benefits of volunteering with Braveheart.
- Provide appropriate training and promote a culture that involves and celebrates our volunteers and equips them to be effective and feel supported in their role.
- Listen to our community, volunteers and service users on what we do well and could do better and develop our resources accordingly.
- Continue to build communities of walkers throughout Forth Valley, focussing on promoting wellbeing for people who need support to become active and maintain regular walking.
- Continue to deliver and enhance our footcare service, supporting the wellbeing of local people who are unable to cut their own toenails.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

- Promote good work life balance and build new team working and support opportunities for the wellbeing of our staff
- Continue to review and update our organisational policies and procedures and produce a new Volunteer Handbook
- Continue to develop our partnerships with the NHS and community organisations across Forth Valley.
- Continuing to build our organisational capacity to support people with mental health issues and offer appropriate opportunities will remain a focus of what we do.

FINANCIAL REVIEW

The total income for the year was £238,046 (2022: £309,288) with the main funding being received through grants from various funders, including NHS Forth Valley, Clackmannanshire Council and Stirling and Clacks Community Mental Health and Wellbeing Fund. The SCIO received £63,511 from the footcare Top Toes service which has expanded into the three forth valley local authority areas.

The total expenditure for the year was £229,729 (2022: £214,559) with the main expenditure being on staff salaries.

Donated facilities and services

Everyone in Braveheart plays an important role in providing support for people across Forth Valley and the Trustees would like to take the opportunity to thank the staff, and volunteers for their continued hard work throughout the year.

Principal risks

The Trustees continually review the risks and issues that the organisation may be subject to and in particular in respect of the beneficiaries within its care, A number of policies are in place to minimise this risk and the charity has both employers' liability and professional indemnity insurance in place

Reserves policy

To ascertain, the reserves level required for the charity the Trustees consider a variety of areas to assist in judging the level required, these include

- over-dependence on any single source of income;
- possibility of a downturn in income streams;
- period of time required to re-establish income streams;
- period of time required to downsize the Charity operations;
- whether there is adequate control over budgets;
- requirements for a reasonable level of working capital.

Within this financial year, the trustees believe that around six months of annual expenditure equivalent to £114,864 is an appropriate level of reserves to hold in order to meet timing differences between receipts and payments and to allow for any exceptional or unforeseen expenditure. In addition, there are expenses that the charity is committed to paying, for which there is no restricted funding reserves. This includes a proportion of the general managers salary, the same for the finance coordinator and for the staff involved with Top Toes. This comes to around £50,000 for the six months. This brings the six month expenditure to £164, 864. Unrestricted reserves at the year-end were £89,939 which is lower than the intended target by £74,925. The trustees will continue to source new income streams and facilitate fundraising to ensure the target reserve is sufficiently funded.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Future plans

The trustees, taking into consideration external influences on the organisation, including the cost of living are hoping to continue with its current provision for the foreseeable future, where, every member of staff, the volunteers and the trustees themselves are able to maintain capacity within the organisation and to work together to continue to provide our much-needed services.

We will continue to prioritise the health and wellbeing of volunteers and provide a listening ear so that they feel supported as a vital stakeholder within the organisation. Staff wellbeing and teambuilding will continue to be promoted through policy and practice.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The Braveheart Association (SCIO) is a Scottish Charitable Incorporated Organisation, registered within the Office of the Scottish Charity Register (OSCR) and governed by its constitution. Membership is open to any individual who is aged sixteen or over and who supports the objects of the charity.

Appointment of trustees

Trustees are elected by the members of the charity each year at the Annual General Meeting (AGM). Trustees may co-opt additional trustees between AGMs are required. The governing document allows for a minimum of three and a maximum of 14 trustees.

Organisational structure

The trustees, who meet regularly, are responsible for overseeing the running of the organisation and for the employment of staff. In order to facilitate effective and efficient operations, day to day management of the charity is delegated to the Manager, Anne Black.

Induction and training of trustees

When trustees are elected, they are provided with a copy of the governing document, the latest accounts and information on trustees training.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	The Braveheart Association (SCIO)
Charity No	SC034617
Principal Office	Falkirk Community Hospital Majors Loan Falkirk FK1 5QE
Website Address	braveheart.uk.net

Current Trustees	Gordon Thomson	Chair
	Nina Saunders	Secretary
	Susan Anderson	Appointed 17 May 2023

Other Trustees who served during the period

Charlie Colliar	Resigned 21 June 2023
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Bankers	Unity Trust Bank, Four Brindleyplace, Birmingham, B1 2JB
Independent Examiner	Anne Knox FCIE, Cameron House, Forthside Way, Stirling, FK8 1QZ

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

APPROVAL

This report was approved by the trustees on 14 Dec 2023 and signed on their behalf by:



Gordon Thomson

Chair

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the trustees of The Braveheart Association (SCIO)

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 11 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(a)-(c) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

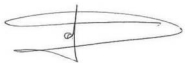
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter came to my attention:-

1. which gives me reasonable cause to believe that in any material respect, the requirements
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Anne Knox, FCIE

Cameron House

Forthside Way

Stirling

FK8 1QZ

14 Dec 2023

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds	Fixed Asset Funds	Restricted Funds	Total 2023	Total 2022
Income from:		£	£	£	£	£
Donations		679	-	-	679	620
Grants	6	37,738	-	135,805	173,543	259,130
Top Toes Project		63,511	-	-	63,511	48,125
Fundraising Activities		244	-	-	244	1,086
Investment income		69	-	-	69	9
Other		-	-	-	-	318
		102,241	-	135,805	238,046	309,288
Expenditure on:						
Raising funds		216	-	-	216	217
Charitable activities	7	78,016	476	147,553	226,045	211,982
Governance costs	8	3,468	-	-	3,468	2,360
		81,700	476	147,553	229,729	214,559
Net income/(expenditure)		20,541	(476)	(11,748)	8,317	94,729
Transfers between funds		33,361	-	(33,361)	-	-
Net movement in funds		53,902	(476)	(45,109)	8,317	94,729
Reconciliation of funds						
Total funds as at 01 April 2022		36,037	1,906	89,927	127,870	33,141
Total funds as 31 March 2023		89,939	1,430	44,818	136,187	127,870

All income and expenditure derive from continuing activities.

The above statement includes all gains and losses recognised during the year.

Comparative figures for the previous year by fund type are shown in Note 24

The Notes on pages 13 to 24 form an integral part of these accounts.

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

AS AT 31 MARCH 2023

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
Fixed assets:		£	£	£	£	£
Tangible assets	10	-	1,430	-	1,430	1,906
		-	1,430	-	1,430	1,906
Current assets:						
Debtors	11	-	-	34,416	34,416	8,052
Cash at bank and in hand	12	91,628	-	10,881	102,509	126,816
		91,628	-	45,297	136,925	134,868
Liabilities:						
Creditors (due within one year)	13	1,689	-	479	2,168	8,904
Net current assets		89,939	-	44,818	134,757	125,964
Net Assets		89,939	1,430	44,818	136,187	127,870
Funds of the charity:						
Unrestricted funds	14	89,939	-	-	89,939	36,037
Fixed Assets Designated Funds	14	-	1,430	-	1,430	1,906
Restricted funds	14	-	-	44,818	44,818	89,927
		89,939	1,430	44,818	136,187	127,870

The Notes on 13 to 24 form an integral part of these accounts.

These accounts were approved by the trustees on 14 Dec 2023 and signed on their behalf by:



Gordon Thomson

Chair

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. Basis of preparation

- 1.1. These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
- (a) The Charities and Trustee Investment (Scotland) Act 2005
 - (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)
 - (c) The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
 - (d) Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2015)
- 1.2. The charity has prepared its accounts in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.
- 1.3. As The Braveheart Association (SCIO) is a “small charity” within the SORP definition (under £500,000 income) the Trustees have opted to make use of the simplifications permitted by SORP 2015 FRS102 for smaller charities. In particular, the allocation of income and expenditure on the Statement of Financial Activities has been adapted to the Charity’s circumstances, rather than following the functional classification specified in the current SORP.
- 1.4. The charity meets the definition of a public benefit entity as defined by FRS 102.
- 1.5. Going concern. The trustees have reviewed the financial position of the Charity and are satisfied that it has sufficient resources to continue for at least 12 months beyond the date of approval of these accounts. The accounts are thus prepared on a going concern basis.

2. Accounting policies

2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees’ ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (d) The purposes of the funds are shown in Note 14.

2.2 Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Donations are recognised on receipt.
 - (b) Grants income from annual grants is recognised in the period to which the grant relates. Any part of an annual grant relating to a future accounting period is included as deferred income in creditors.

Income from other grants and donations is recognised on receipt, provided all conditions for use of the grant have been fulfilled.
 - (c) Bank interest is recognised when credited to the account.
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

- (d) Where income has related expenditure (e.g. fundraising), the income and related expenditure are reported gross in the SoFA.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.
- (f) The value of voluntary help is not included in the accounts but is described in the trustees' annual report.

2.3 Expenditure and liabilities

Liabilities are recognised when it is probable that there is a legal or constructive obligation committing the charity to pay out resources and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Expenditure is recognised on the accrual's basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

2.4 Tangible assets

- (a) Tangible assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.
- (b) Depreciation is calculated to write off the cost of tangible fixed assets over their useful economic lives. The rates used are as follows:
 - (i) Fixtures and fittings 20% Straight line
 - (ii) Computer equipment 33.3% Straight line

2.5 Debtors

- (a) Trade and other debtors are recognised at the settlement amount due after any trade discount offered.
- (b) Prepayments are valued at the amount prepaid.

2.6 Cash

- (a) Cash includes cash in hand and bank deposits repayable on demand.

2.7 Creditors

- (a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
- (b) Accrued charges are normally valued at their settlement amount.

2.8 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.9 Taxation

The charity is not liable to corporation tax or capital gains tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

3 Trustee and related parties benefits

There were no benefits or any remuneration or expenses paid to any of the trustees or related parties in this or the previous financial year.

4 Income from grants

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Adapt and Thrive	-	-	-	52,986
Clackmannanshire Council	-	-	-	25,336
DWP Access to work	-	2,021	2,021	-
Falkirk Community MHWF	-	-	-	19,044
Falkirk Council - Digital Project	-	-	-	5,000
Life Changes Trust	-	-	-	15,000
NHS Forth Valley	37,738	-	37,738	37,738
NHS FV IJB	-	33,082	33,082	33,023
NSRIDP - New Scots	-	27,278	27,278	15,338
Paths for All	-	2,500	2,500	8,633
Smarter Choices Smarter Places	-	20,885	20,885	19,600
Scottish Refuge Council	-	-	-	500
Stirling & Clacks CMHWF Year 1	-	-	-	8,837
Stirling & Clacks CMHWF Year 2	-	7,189	7,189	-
The Alliance - Living Well	-	29,880	29,880	14,100
Volunteering Support Fund	-	12,970	12,970	3,995
	37,738	135,805	173,543	259,130

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

5 Expenditure on charitable activities

	Unrestricted Funds	Fixed Asset Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Accountancy	928	-	-	928	1,692
Advert	417	-	357	774	1,294
Bank charges	197	-	367	564	613
Consumables	319	-	1,553	1,872	6,115
Consulting	1,356	-	-	1,356	-
Depreciation	-	476	-	476	476
Equipment	(901)	-	3,723	2,822	2,558
Events & Activities	44	-	3,609	3,653	-
Hall hire	-	-	-	-	810
Information Technology	395	-	276	671	4,613
Insurance	395	-	500	895	834
Postage & Freight	38	-	-	38	-
Printing & stationery	1,531	-	1,129	2,660	2,895
Resources	-	-	-	-	514
Maintain & Repair	157	-	1,987	2,144	251
Rent/Room hire	38	-	1,394	1,432	560
Staff costs (See Note	70,127	-	116,698	186,825	178,111
Recruitment costs	-	-	368	368	-
Staff travel & subsistence	301	-	1,578	1,879	797
Subscriptions	117	-	-	117	225
Telephone	-	-	891	891	1,105
Training	955	-	825	1,780	1,959
Travel	-	-	-	-	1,745
Utilities	1,304	-	7,333	8,637	1,626
Volunteer Expenses	298	-	4,965	5,263	3,189
	78,016	476	147,553	226,045	211,982

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

6 Governance costs

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Annual Report	1,298	-	1,298	300
Preparation of accounts	1,620	-	1,620	1,510
Independent Examination	550	-	550	550
	3,468	-	3,468	2,360

7 Staff costs

	2023	2022
	£	£
Salaries and wages	175,228	165,376
Employer's national insurance	4,460	6,931
Employer's pension contributions	7,137	5,803
	186,825	178,110

No employee received remuneration in excess of £60,000

Average number of employees	2023	2022
Core staff	2	3
Walking projects	1	2
Lifestyle projects	1	1
Top Toes Project	3	3
	7	9

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

8 Tangible assets

	Fixtures & Fittings	Total 2023
Cost	£	£
As at 01 April 2022	2,382	2,382
Additions	-	-
As at 31 March 2023	2,382	2,382
Depreciation		
As at 01 April 2022	476	476
Charge for year	476	476
As at 31 March 2023	952	952
Net Book Value		
As at 01 April 2022	1,906	1,906
As at 31 March 2023	1,430	1,430

9 Debtors

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Trade debtors	-	34,416	34,416	8,052
	-	34,416	34,416	8,052

Please note the outstanding debtors balance at the end of the current financial year included amount receivable from The Alliance (£9,960) and The Scottish Government (New Scots Project £22,541).

10 Bank and Cash in Hand

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Unity Bank - Main	84,790	10,881	95,671	120,041
Unity Bank - Saving	6,694	-	6,694	6,630
Cash in hand	144	-	144	145
	91,628	10,881	102,509	126,816

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

11 Creditors

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
HMRC	-	-	-	3,870
Accountancy	668	-	668	1,950
Independent Examination	550	-	550	550
Other creditors and accruals	471	479	950	2,534
	1,689	479	2,168	8,904

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

12 Movements in funds (this year)

	As at 01/04/2022	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2023
	£	£	£	£	£
Unrestricted funds					
General fund	36,037	102,241	(81,701)	33,361	89,938
Designated funds					
Fixed Assets	1,906	-	(476)	-	1,430
	1,906	-	(476)	-	1,430
Restricted funds					
Adapt and Thrive	30,576	-	(30,999)	423	-
Clackmannanshire Council	3,292	-	-	(3,292)	-
DWP Access to Work	-	2,021	(2,021)	-	-
Falkirk Council Digital Project	2,618	-	-	(2,618)	-
Falkirk Mental Health & Wellbeing	18,691	-	(14,619)	(4,072)	-
Life Changes Trust	14,877	-	(3,282)	(11,595)	-
Living Well (Alliance)	2,197	29,880	(11,653)	(1,043)	19,381
NHS IJB	-	33,082	(31,047)	(2,035)	-
NSRIDP - New Scots Fund	-	27,278	(24,759)	(2,519)	-
Paths for All	5,577	2,500	(4,004)	10,765	14,838
SCSP	6,288	20,885	(13,474)	(13,699)	-
Stirling & Clacks MHF Year 1	2,690	-	(1,144)	(1,546)	-
Stirling & Clacks MHF Year 2	-	7,189	(521)	-	6,668
Volunteering Support Fund	2,551	12,970	(10,029)	(1,560)	3,932
Fundraising	570	-	-	(570)	-
	89,927	135,805	(147,552)	(33,361)	44,819
Total funds	127,870	238,046	(229,729)	-	136,187

12a Transfer between funds.

- Most of the £33,361 transferred to the general fund represent management costs for various projects.
- An overspend of £423 was transferred from Adapt and Thrive as the funding came to an end during the year.
- £3,292 was transferred from Clacks Council as management cost in the previous year, the project ended on 31 March 2022.
- £2,618 was transferred from Falkirk Council Digital being expenditure made from the general fund in the previous year.
- £4,072 was transferred out of the Falkirk Mental Health & Wellbeing as management costs.
- £11,595 was transferred from Life Changes Trust as management cost and other costs allocation.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

- g) £1,043 was transferred from Living Well project as management costs.
- h) £2,035 was transferred from NHS IJB project as management costs.
- i) £2,519 was transferred from the New Scots fund as management costs.
- j) £11,085 was transferred to Paths for All from SCSP to amalgamate the 2 funds as they are one and the same project. Transfer to the general fund for management costs was £320 and £2,614 respectively.
- k) £1,546 was transferred from Stirling & Clacks MHF Year 1 as management costs in the previous year.
- l) £1,560 was transferred from the Volunteering Support fund as Management costs.

13 Movement in funds (prior year)

	As at 01/04/2021	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2022
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	27,390	90,682	(91,523)	9,488	36,037
<u>Designated funds</u>					
Fixed Assets	-	-	(476)	2,382	1,906
	-	-	(476)	2,382	1,906
Total Unrestricted	27,390	90,682	(91,999)	11,870	37,943
<u>Restricted funds</u>					
Adapt and Thrive	-	52,986	(18,810)	(3,600)	30,576
Clackmannanshire Council	-	24,003	(21,079)	368	3,292
Falkirk Digital Project	-	5,000	-	(2,382)	2,618
Falkirk Mental Health & Wellbeing	-	19,044	(353)	-	18,691
Life Changes Trust	-	15,000	(123)	-	14,877
Living Well	-	9,960	(5,763)	(2,000)	2,197
NHS FV IJB	-	32,383	(32,735)	352	-
NSRIDP - New Scots Fund	-	15,338	(15,804)	466	-
Paths for All	920	8,583	(3,926)	-	5,577
Scottish Refugee Council	4,831	500	(5,358)	27	-
Smarter Choices Smarter Places	-	18,267	(8,641)	(3,338)	6,288
Stirling & Clacks Mental Health Fund	-	8,837	(5,029)	(1,118)	2,690
The Alliance	-	4,140	(4,140)	-	-
Volunteering Support Fund	-	3,995	(799)	(645)	2,551
Fundraising	-	570	-	-	570
	5,751	218,606	(122,560)	(11,870)	89,927
<u>Total funds</u>	33,141	309,288	(214,559)	-	127,870

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

14 Purpose of funds

General fund	Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.
Adapt & Thrive	To update and improve policies and procedures across the organisation, integrating and implementing these across all departments. (This project has now ended)
Clackmannanshire Council	To develop walks in Clackmannanshire.
Falkirk Council Digital Project	To train and support people from the target groups to access and use equipment to get online. (This project has now ended)
Falkirk Mental Health & Wellbeing	To work with women, older people and ethnic minorities to support mental health and wellbeing.
Life Changes Trust	To work with partners in Clackmannanshire to support people with dementia to take part in walking programme. (This project has now ended)
Living Well	To develop organisational capacity to support people with mental health issues, providing training for staff and volunteers.
NHS Integrated Joint Board	To develop the Top Toes footcare service in Falkirk. (This funding has now ended)
NSRIDP - New Scots Fund	To connect refugees across Forth Valley with healthcare services and enable refugees to have a voice in healthcare improvement. (This funding has now ended)
Paths for All	To increase numbers of walkers and to develop new walks.
Smarter Choices Smarter Places	To promote active travel through our walking programme.
Stirling/Clacks Mental Health Fund Year 1	To expand the Top toes service and enable people living in the Stirling area to access footcare services. (this project has now ended)
Stirling/Clacks Mental Health Fund Year 2	To improve community awareness, understanding and the capacity to promote positive mental health and wellbeing
The Alliance	To provide support services to people living with long term health conditions.
Volunteering Support Fund	To increase the diversity of our volunteer team, update policies and enhance volunteer involvement and training

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

15 Comparative income and expenditure by fund type

	Unrestricted Funds		Designated Funds		Restricted Funds	
	2023	2022	2023	2022	2023	2022
Income from:	£	£	£	£	£	£
Donations	679	620	-	-	-	-
Grants	37,738	41,094	-	-	135,805	218,036
Top Toes Project	63,511	48,125	-	-	-	-
Other trading activities	244	516	-	-	-	570
Investments	69	9	-	-	-	-
Other	-	318	-	-	-	-
	102,241	90,682	-	-	135,805	218,606
Expenditure on:						
Raising funds	216	149	-	-	-	68
Charitable activities	78,016	89,774	476	476	147,553	121,732
Governance costs	3,468	1,600	-	-	-	760
	81,700	91,523	476	476	147,553	122,560
Net income/(expenditure)	20,541	(841)	(476)	(476)	(11,748)	96,046
Transfers between funds	33,361	9,488	-	2,382	(33,361)	(11,870)
Net movement in funds	53,902	8,647	(476)	1,906	(45,109)	84,176
Reconciliation of funds						
Total Funds B/Fwd	36,037	27,390	1,906	-	89,927	5,751
Total Funds C/Fwd	89,939	36,037	1,430	1,906	44,818	89,927

16 Analysis of net assets between funds

	Unrestricted	Designated	Restricted	All funds
	Funds	Funds	Funds	2023
Net assets on 31st March 2022	£	£	£	£
Fixed Assets	-	1,430	-	1,430
Debtors	-	-	34,416	34,416
Cash at bank and in hand	91,628	-	10,881	102,509
Creditors	(1,689)	-	(479)	(2,168)
	89,939	1,430	44,818	136,187

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

17 Comparative Statement of Financial Position (Balance Sheet)

	Unrestricte d	Designate d	Restricted	Total	Total
Note	Funds	Funds	Funds	2,022	2,021
Fixed assets:	£	£	£	£	£
Tangible assets	-	1,906	-	1,906	-
Investments	-	-	-	-	-
	-	1,906	-	1,906	-
Current assets:					
Debtors	-	-	8,052	8,052	8,621
Cash at bank and in hand	39,724	-	87,092	126,816	31,501
	39,724	-	95,144	134,868	40,122
Liabilities:					
Creditors (due within one year)	3,687	-	5,217	8,904	6,981
Net current assets	36,037	-	89,927	125,964	33,141
Net Assets	36,037	1,906	89,927	127,870	33,141
Funds of the charity:					
Unrestricted funds	36,037	-	-	36,037	27,390
Fixed Assets Designated Funds	-	1,906	-	1,906	-
Restricted funds	-	-	89,927	89,927	5,751
	36,037	1,906	89,927	127,870	33,141

SETUP – DO NOT PRINT THIS PAGE!

Charity Name	The Braveheart Association (SCIO)
Charity No	SC034617
Date Period End	31 March 2023
Date Accounts Approved	_____
Date Examination	_____
Previous Year End	2022

ADD/CHECK NOTE REFERENCES!